## IN THE CLAIMS:

Please amend the claims as follows:

Claim 1 (Previously Presented): A sheet folding apparatus comprising:

a sheet folding unit which applies folding on a sheet as the sheet proceeds along a single sheet path;

a mode switch that allows a user to select one of a plurality of folding modes including at least letter C-folding, letter Z-folding, and Z-folding; and

a folding mode selecting device which selectively causes the sheet folding unit to operate in the selected one of the folding modes;

wherein the folding unit comprises a folding position changing mechanism, and the folding mode selecting device causes the folding position changing mechanism to change a sheet folding position in accordance with a selected one of the folding modes.

Claim 2 (Original) The sheet folding apparatus according to claim 1, further comprising a control device which controls the sheet folding unit in accordance with a folding mode selected by the folding mode selecting device.

Claim 3 (Cancelled).

Claim 4 (Original) The sheet folding apparatus according to claim 1,

wherein the sheet folding unit comprises a plurality of folding mechanisms in a

sheet path.

Claim 5 (Previously Presented) The sheet folding apparatus according to claim 4, wherein at least one of the folding mechanisms comprises the folding position changing mechanism which can change a sheet folding position.

Claim 6 (Original) The sheet folding apparatus according to claim 4,

wherein, among the folding mechanisms, an upstream folding mechanism comprises a skew correcting mechanism which applies skew correction on the sheet.

Claim 7 (Original) The sheet folding apparatus according to claim 4,

wherein at least one of the folding mechanisms comprises: a folding member which is disposed in a sheet path to nip-transport the sheet; a transport member which is disposed in the sheet path upstream from the folding member to nip-transport the sheet; and a tip end guide member which is disposed in the sheet path upstream from the folding member to restrict a position of a tip end of the sheet.

Claim 8 (Previously Presented) The sheet folding apparatus according to claim 7, wherein the folding mechanism comprises the folding position changing mechanism which moves the tip end guide member that is movable, to enable a sheet folding position to be changed.

Claim 9 (Original) The sheet folding apparatus according to claim 7,

wherein, in the folding mechanism, a skew correcting mechanism which applies skew correction on the sheet is configured by the transport member which can perform nipping and releasing operations, and the tip end guide member.

Claim 10 (Original) The sheet folding apparatus according to claim 9,

wherein, after a tip end of the sheet butts against the tip end guide member, the skew correcting mechanism causes the transport member to transport the sheet by a short distance to form a loop on a side of the tip end of the sheet, and thereafter causes the transport member to perform the releasing operation.

Claim 11 (Previously Presented) The sheet folding apparatus according to claim 9,

wherein a feeding mechanism nips the sheet that has been subjected to skew correction by the skew correcting mechanism, by the transport member, then sets a transportation speed of the transport member to a speed which is equal to or lower than a speed of the folding member, and feeds the sheet that has been subjected to skew correction to the folding member.

Claim 12 (Withdrawn) A sheet folding apparatus comprising:

a sheet folding unit which can apply at least both Z-folding and letter folding on a sheet; and

a folding mode selecting device which can selectively cause the sheet folding unit to operate in either of folding modes.

Claim 13 (Withdrawn) The sheet folding apparatus according to claim 12, further comprising a control device which controls the sheet folding unit in accordance with a folding mode selected by the folding mode selecting device.

Claim 14 (Withdrawn) The sheet folding apparatus according to claim 12, wherein the letter folding includes at least one of letter C-folding and letter Z-folding.

Claim 15 (Withdrawn) The sheet folding apparatus according to claim 12, wherein the sheet folding unit performs Z-folding and letter folding on a sheet, by using a common folding mechanism.

Claim 16 (Previously Presented) A sheet processing apparatus comprising:

a mode switch that allows a user to select one of a plurality of folding modes including at least letter C-folding, letter Z-folding, and Z-folding; and

a sheet folding apparatus including;

a sheet folding unit which applies folding on a sheet as the sheet proceeds along a

single sheet path;

a folding mode selecting device which selectively causes the sheet folding unit to operate in the selected one of the folding modes;

wherein the folding unit comprises a folding position changing mechanism, and the folding mode selecting device causes the folding position changing mechanism to change a sheet folding position in accordance with a selected one of the folding modes.

Claim 17 (Withdrawn) A sheet processing apparatus comprising:

a sheet folding apparatus including a sheet folding unit which can apply at least both Z-folding and letter folding on a sheet, and a folding mode selecting device which can selectively cause the sheet folding unit to operate in either of folding modes.

Claim 18 (Original) The sheet processing apparatus according to claim 16, further comprising a sheet folding postprocessing apparatus which applies a predetermined postprocess on a sheet that has been subjected to a folding process by the sheet folding apparatus.

Claim 19 (Original) The sheet processing apparatus according to claim 18, further comprising a control device which controls at least the sheet folding apparatus and the sheet folding postprocessing apparatus in accordance with a postprocessing mode applied

on the sheet.

Claim 20 (Original) The sheet processing apparatus according to claim 19, wherein the

control device houses a letter-folded sheet into a sheet accommodating device in the sheet

folding apparatus, under conditions of performing a letter folding process on the sheet by

the sheet folding apparatus.

Claim 21 (Original) The sheet processing apparatus according to claim 19, wherein the

control device guides a folded sheet to the sheet folding postprocessing apparatus, under

conditions of performing Z-folding other than letter folding on the sheet by the sheet

folding apparatus.

Claim 22 (Withdrawn) The sheet processing apparatus according to claim 17, further

comprising a sheet folding postprocessing apparatus which applies a predetermined

postprocess on a sheet that has been subjected to a folding process by the sheet folding

apparatus.

Claim 23 (Withdrawn) The sheet processing apparatus according to claim 22, further

comprising a control device which controls at least the sheet folding apparatus and the

sheet folding postprocessing apparatus in accordance with a postprocessing mode applied

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on the sheet.

Claim 24 (Withdrawn) The sheet processing apparatus according to claim 23, wherein the control device houses a letter-folded sheet into a sheet accommodating device in the sheet folding apparatus, under conditions of performing a letter folding process on the sheet by the sheet folding apparatus.

Claim 25 (Withdrawn) The sheet processing apparatus according to claim 23, wherein the control device guides a folded sheet to the sheet folding postprocessing apparatus, under conditions of performing Z-folding other than letter folding on the sheet by the sheet folding apparatus.

Claim 26 (Withdrawn) A sheet processing apparatus comprising:

an image forming apparatus which applies an image forming process on a sheet; and

a sheet postprocessing apparatus which includes a sheet folding apparatus having a sheet folding unit that can apply at least letter folding on a sheet and a folding mode selecting device that can selectively cause the sheet folding unit to operate in a letter folding mode, and which applies a predetermined postprocess on the sheet that has been subjected to the image forming process by the image forming apparatus.

Claim 27 (Withdrawn) A sheet processing apparatus comprising:

an image forming apparatus which applies an image forming process on a sheet; and

a sheet postprocessing apparatus which includes a sheet folding apparatus having a sheet folding unit that can apply at least both Z-folding and letter folding on a sheet and a folding mode selecting device that can selectively cause the sheet folding unit to operate in either of folding modes, and which applies a predetermined postprocess on the sheet that has been subjected to the image forming process by the image forming apparatus.

Claim 28 (Withdrawn) The sheet processing apparatus according to claim 26, further comprising a control device which controls the image forming apparatus and the sheet postprocessing apparatus in accordance with a process mode applied on the sheet.

Claim 29 (Withdrawn) The sheet processing apparatus according to claim 27, further comprising a control device which controls the image forming apparatus and the sheet postprocessing apparatus in accordance with a process mode applied on the sheet.

Claim 30 (Withdrawn) An image forming apparatus connectable to a sheet folding apparatus which can apply at least letter folding on a sheet, the image forming apparatus comprising:

a folding mode selecting device which can select a folding mode of the sheet folding apparatus.

Claim 31. (Previously Presented) The sheet folding apparatus according to claim 1, wherein the plurality of modes of folding include size A3 Z-folding.

Claim 32. (Previously Presented) The sheet folding apparatus according to claim 1, wherein the sheet folding unit includes a plurality of folding mechanisms in the sheet path,

at least one of the folding mechanisms includes:

- a folding member which is disposed in the sheet path to nip-transport the sheet;
- a transport member which is disposed in the sheet path upstream from the folding member to nip-transport the sheet; and

a tip end guide member which is disposed in the sheet path upstream from the folding member to restrict a position of a tip end of the sheet,

a plurality of modes of folding can be applied on the sheet by moving the tip end guide member that is movable.

Claim 33. (Previously Presented) A sheet folding apparatus comprising:

a sheet folding unit which applies folding on a sheet as the sheet proceeds along a single sheet path;

a mode switch that allows a user to select one of a plurality of folding modes

including at least letter C-folding, letter Z-folding, and Z-folding; and

a folding mode selecting device which selectively causes the sheet folding unit to

operate in the selected one of the folding modes;

wherein the sheet folding unit includes a plurality of folding mechanisms,

at least one of the folding mechanisms includes:

a folding member which is disposed in the sheet path to nip-transport the sheet;

a transport member which is disposed in the sheet path upstream from the folding

member to nip-transport the sheet; and

a tip end guide member which is disposed in the sheet path upstream from the

folding member to restrict a position of a tip end of the sheet, and

the folding mode selecting device causes the at least one of the folding

mechanisms to change a position of the tip end guide member in accordance with the

selected one of the folding modes.

Claim 34. (Cancelled).

Claim 35 (Cancelled).

Claim 36 (New): The sheet folding apparatus according to claim 1, wherein the mode switch changes a sheet path.

Claim 37 (New): The sheet folding apparatus according to claim 16, wherein the mode switch changes a sheet path.